

Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1-5. Cancelled

6. (New) A rewritable and erasable writing sheet comprising
a base film, and

a rewritable and erasable information recording layer formed on the base film, the information recording layer comprised of a mat material composed of cured silicone particles having a particle size from about 1 to 3 μm , and a release material, wherein the silicone particles are at least partially exposed at the surface of the information recording layer.

7. (New) A rewritable and erasable writing sheet according to claim 6, wherein said mat material is present in an amount of about 3 to 10 wt% based on the weight of the information recording layer.

8. (New) A rewritable and erasable writing sheet of claim 6, wherein said release material comprises a polymer having long-chain aliphatic groups.

9. (New) A rewritable and erasable writing sheet of claim 6, wherein the information recording layer has a thickness of from 1 to 2 μm .